



STATE BOARD OF EQUALIZATION

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February 20, 2014

Dear Interested Party:

Attached is a copy of Current Legal Digest (CLD) Number 1081 for your information and review. This CLD contains the deletion of an existing annotation. After review, please submit any questions, comments, or suggestions for changes by March 21, 2014. You may complete the electronic CLD Comments Form at <http://www.boe.ca.gov/sutax/cld/cldmail.htm>, or mail your written comments to:

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CLDs are circulated for 30 days, at which time any questions are addressed and/or suggested modifications taken into consideration. After review of the final version by the Board's Legal Division, they are published in the Business Taxes Law Guide. At that time, the CLD becomes obsolete.

A handwritten signature in blue ink, appearing to read 'Robert Tucker', with a long horizontal flourish extending to the right.

Robert Tucker
Assistant Chief Counsel

Attachment: Current Legal Digest 1081

CALIFORNIA STATE BOARD OF EQUALIZATION

CURRENT LEGAL DIGEST NO. 1081

February 20, 2014

Delete Annotation 170.0002.500, **Cancellation of Determination—Refund of Payments**, (6/12/96) because the annotation is based upon a June 12, 1996, memorandum that, as a result of an amendment to the applicable federal statute, is no longer legally valid.
